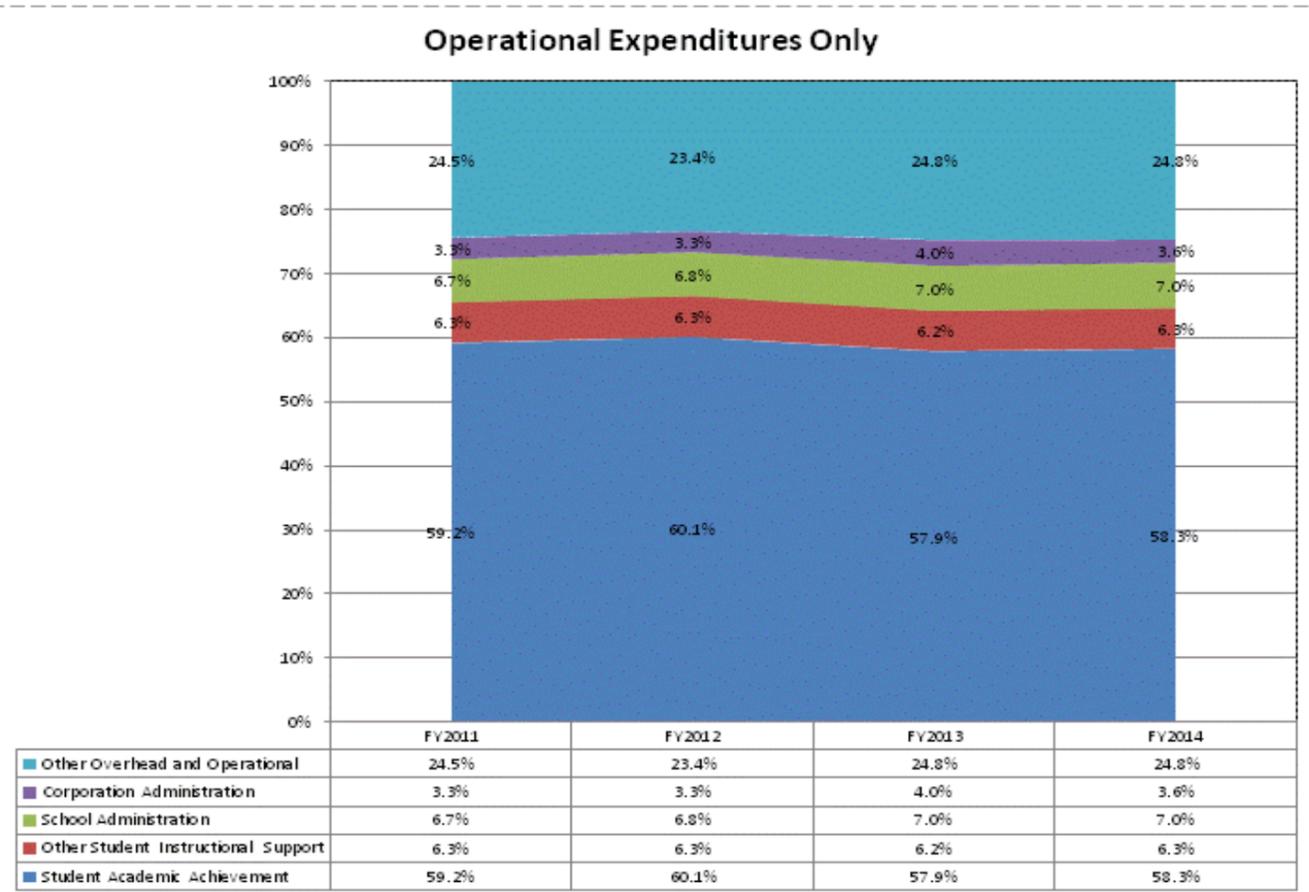
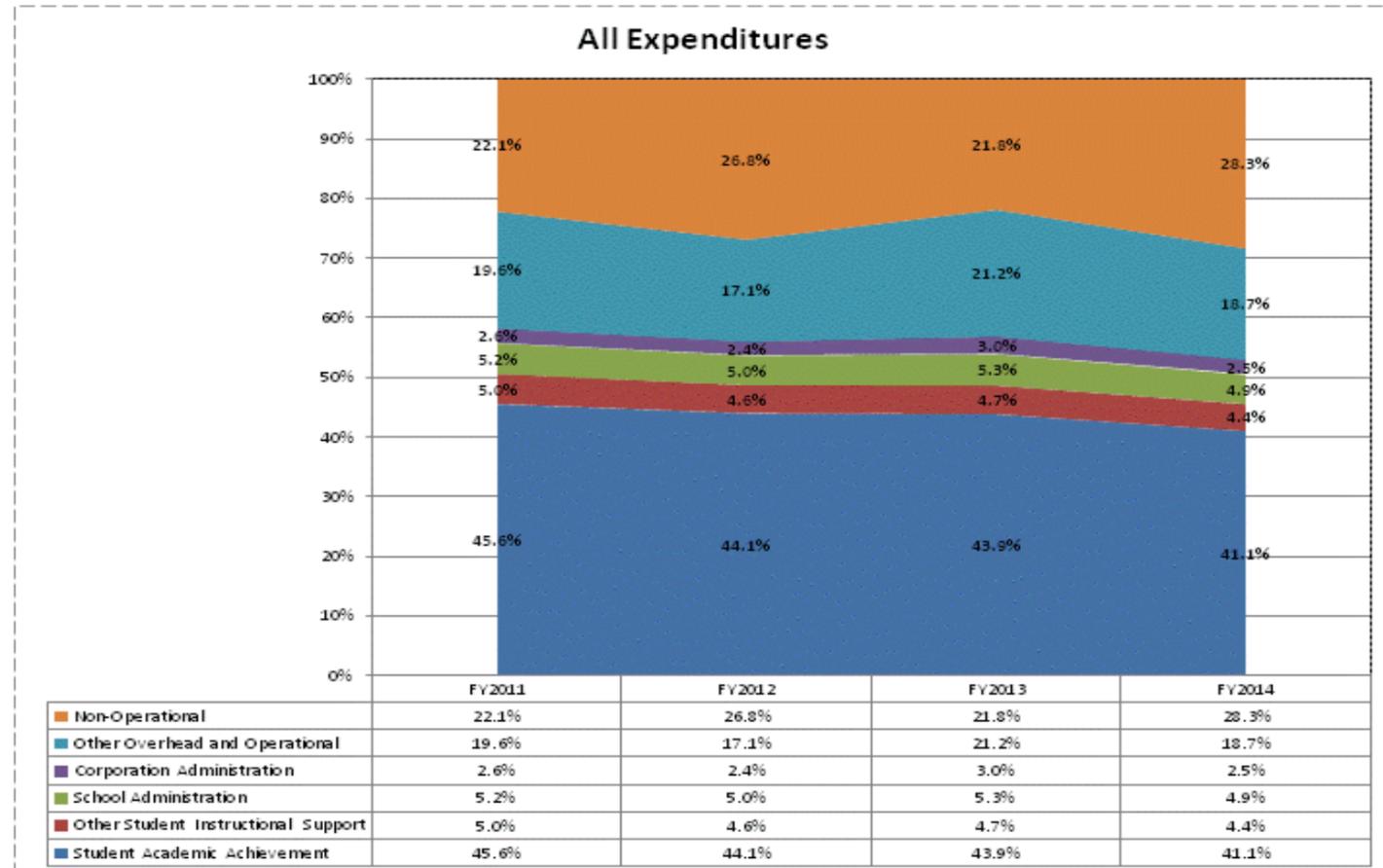


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Whitko Community School Corp (4455)

Whitko Community School Corp (4455)	FY 2006	FY06 % of Total Exp	FY 2009	FY09 % of Total Exp	FY 2013	FY13 % of Total Exp	FY 2014	FY14 % of Total Exp
Student Academic Achievement	\$8,575,610	43.9%	\$10,761,740	52.2%	\$8,308,312	43.9%	\$8,455,957	41.1%
Student Instructional Support	\$1,680,639	8.6%	\$1,888,454	9.2%	\$1,893,407	10.0%	\$1,929,160	9.4%
Overhead and Operational Nonoperational	\$4,095,944	21.0%	\$4,002,388	19.4%	\$4,591,946	24.3%	\$4,368,101	21.2%
Nonoperational	\$5,198,472	26.6%	\$3,977,951	19.3%	\$4,122,721	21.8%	\$5,817,771	28.3%
Grand Total	\$19,550,665		\$20,630,533		\$18,916,387		\$20,570,989	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2006	FY 2009	FY 2013	FY 2014
	52.5%	61.3%	53.9%	50.5%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Whitko Community School Corp (4455)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
Student Academic Achievement							
11050 Regular Programs; Full Day Kindergarten	\$20,738	\$0	\$343,474	\$354,848	> 500%	N/A	3%
11100 Regular Programs; Elementary	\$1,959,897	\$3,533,116	\$2,320,514	\$2,444,270	25%	-31%	5%
11200 Regular Programs; Middle/Junior High	\$1,371,274	\$2,448,861	\$1,553,244	\$1,606,038	17%	-34%	3%
11300 Regular Programs; High School	\$1,431,920	\$2,474,567	\$1,775,980	\$1,828,236	28%	-26%	3%
11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$13,624	\$56,411	\$62,962	\$53,801	295%	-5%	-15%
11410 Vocational Education; Agriculture A	\$29,744	\$62,340	\$66,214	\$56,231	89%	-10%	-15%
11450 Vocational Education; Consumer and Homemaking	\$40,951	\$45,272	\$66,403	\$66,344	62%	47%	0%
11470 Vocational Education; Business Education	\$52,958	\$80,781	\$47,943	\$50,588	-4%	-37%	6%
11510 Vocational Education; Cooperative Education	\$28,976	\$53,958	\$26,452	\$30,600	6%	-43%	16%
11590 Other Vocational Education Programs	\$723	\$0	\$0	\$0	-100%	N/A	N/A
11910 Other Regular Programs; Competency Testing	\$0	\$0	\$1,350	\$0	N/A	N/A	-100%
12110 Gifted And Talented; Gifted and Talented	\$15,836	\$30,330	\$25,132	\$28,120	78%	-7%	12%
12150 Gifted And Talented; High Ability Student Programs	\$0	\$0	\$0	\$0	N/A	N/A	N/A
12220 Mental Disabilities; Moderate Mental Disabilities	\$750	\$277	\$0	\$1,841	145%	> 500%	N/A
12310 Physical Impairment; Orthopedic Impairment	\$12,591	\$23,241	\$33,908	\$31,287	148%	35%	-8%
12340 Physical Impairment; Hearing Impairment	\$482	\$0	\$0	\$0	-100%	N/A	N/A
12350 Physical Impairment; Homebound	\$1,200	\$1,288	\$5,004	\$6,951	479%	440%	39%
12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$8,285	\$10,537	-\$443	\$0	-100%	-100%	N/A
12610 Learning Disability	\$642,555	\$1,024,738	\$1,007,701	\$1,000,069	56%	-2%	-1%
12810 Special Education Preschool	\$47,724	\$72,863	\$81,640	\$103,407	117%	42%	27%
12900 Other Special Programs	\$58,765	\$54,609	\$55,959	\$71,212	21%	30%	27%
14100 Summer School Programs; Elementary	\$1,987	\$19,517	\$7,912	\$4,662	135%	-76%	-41%
14200 Summer School Programs; Middle/Junior High School	\$8,817	\$10,828	\$0	\$0	-100%	-100%	N/A
14300 Summer School Programs; High School	\$31,783	\$45,504	\$23,759	\$22,480	-29%	-51%	-5%
16100 Remediation Testing	\$22,513	\$23,306	\$30,127	\$31,174	38%	34%	3%
16200 Preventive Remediation	\$14,013	\$17,337	\$0	\$0	-100%	-100%	N/A
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Sha	\$3,665	\$0	\$0	\$0	-100%	N/A	N/A
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Educat	\$23,620	\$41,278	\$83,129	\$81,575	245%	98%	-2%
17700 Payments to Other Governmental Units Within State; Interlocal Agreements; Other	\$0	\$0	\$141,139	\$106,846	N/A	N/A	-24%
22110 Improvement of Instruction; Service Area Direction	\$14,796	\$16,171	\$4,436	\$2,002	-86%	-88%	-55%
22120 Improvement of Instruction; Instruction and Curriculum Development	\$167,633	\$128,641	\$132,020	\$93,517	-44%	-27%	-29%
22130 Improvement of Instruction; Instructional Staff Training	\$0	\$0	\$100	\$61	N/A	N/A	-39%
22190 Improvement of Instruction; Other Improvement of Instructional Services	\$0	\$0	\$0	\$5,495	N/A	N/A	N/A
22220 Library/Media Services; School Library	\$85,238	\$159,918	\$136,515	\$129,066	51%	-19%	-5%
22230 Library/Media Services; Audiovisual	\$10,467	\$8,456	\$9,158	\$6,270	-40%	-26%	-32%
22250 Library/Media Services; Computer Assisted Instruction Services	\$33,688	\$30,603	\$41,909	\$18,507	-45%	-40%	-56%
22380 Instruction, Related Technology; Professional Development for Instruction, Focused Technology	\$0	\$0	\$0	\$80,713	N/A	N/A	N/A
22900 Other Support Service, Instructional Staff	\$0	\$0	\$12,624	\$19,365	N/A	N/A	53%
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$235,080	\$286,995	\$212,048	\$120,381	-49%	-58%	-43%
25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$2,240	\$0	\$0	\$0	-100%	N/A	N/A
26497 2007 Account Code - Teachers Retirement Fund	\$352,514	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$6,747,043	\$10,761,740	\$8,308,312	\$8,455,957	25%	-21%	2%
Student Instructional Support							
21110 Attendance and Social Work Services; Service Area Direction	\$120	\$0	\$0	\$0	-100%	N/A	N/A
21140 Attendance and Social Work Services; Pupil Accounting	\$2,258	\$2,826	\$8,189	\$7,286	223%	158%	-11%
21220 Guidance Services; Counseling Services	\$262,249	\$426,708	\$468,497	\$449,453	71%	5%	-4%
21240 Guidance Services; Information Services	\$7,583	\$6,500	\$0	\$0	-100%	-100%	N/A
21290 Guidance Services; Other Guidance Services	-\$4,790	\$0	\$0	\$25,915	N/A	N/A	N/A
21340 Health Services; Nurse Services	\$62,828	\$97,535	\$95,952	\$103,513	65%	6%	8%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Whitko Community School Corp (4455)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
21390 Health Services; Other Health Services	\$21,271	\$39,222	\$82	\$1,200	-94%	-97%	> 500%
21420 Psychological Testing	\$49,241	\$63,873	\$61,912	\$63,536	29%	-1%	3%
21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$74,159	\$98,420	\$120,266	\$125,132	69%	27%	4%
21810 Special Education Administration; Service Area Direction	\$103,145	\$164,984	\$138,963	\$135,012	31%	-18%	-3%
24100 Office of The Principal	\$700,351	\$988,386	\$999,546	\$1,018,113	45%	3%	2%
Student Instructional Support Total	\$1,278,416	\$1,888,454	\$1,893,407	\$1,929,160	51%	2%	2%
Overhead and Operational							
23110 Board of Education; Service Area Direction	\$11,150	\$13,697	\$11,611	\$11,143	0%	-19%	-4%
23150 Board of Education; Legal Services	\$0	\$1,615	\$1,007	\$2,633	N/A	63%	161%
23160 Board of Education; Promotion Expenses	\$1,347	\$1,698	\$949	\$1,655	23%	-3%	74%
23190 Board of Education; Other Governing Body Services	\$15,579	\$10,529	\$9,095	\$13,388	-14%	27%	47%
23210 Executive Administration; Office of The Superintendent	\$283,614	\$336,521	\$361,603	\$351,698	24%	5%	-3%
23220 Executive Administration; Community Relations	\$0	\$0	\$158	\$0	N/A	N/A	-100%
23290 Executive Administration; Other Executive Administration Services	\$30,093	\$24,301	\$74,174	\$24,869	-17%	2%	-66%
25110 Fiscal Services; Office of The Business Manager	\$69,283	\$83,409	\$94,871	\$102,716	48%	23%	8%
25191 Other Fiscal Services; Refund of Revenue	\$478	\$2,310	\$9,422	\$270	-43%	-88%	-97%
25192 Other Fiscal Services; Petty Cash	\$0	\$0	\$1,713	\$0	N/A	N/A	-100%
25195 Other Fiscal Services; Bank Account Service Charge	\$3,092	\$7,152	\$4,416	\$5,059	64%	-29%	15%
25750 Personnel Services; Health Services	\$4,200	\$4,200	\$4,200	\$3,850	-8%	-8%	-8%
25790 Personnel Services; Other Professional Services	\$0	\$365	\$0	\$0	N/A	-100%	N/A
25920 Ditch Assessments	\$376	\$1,023	\$582	\$638	70%	-38%	10%
26100 Operation and Maintenance of Plant Services; Service Area Direction	\$48,983	\$87,229	\$94,537	\$100,674	106%	15%	6%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,195,702	\$1,435,830	\$1,262,730	\$1,340,032	12%	-7%	6%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$2,686	\$9,051	\$1,071	\$1,812	-33%	-80%	69%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$267,819	\$423,121	\$512,490	\$517,639	93%	22%	1%
26499 2007 Account Code - Other	\$24,802	\$0	\$0	\$0	N/A	N/A	N/A
26700 Operation and Maintenance of Plant Services; Insurance	\$115,289	\$88,242	\$97,137	\$93,415	-19%	6%	-4%
27010 Student Transportation; Service Area Direction	\$11,409	\$15,491	\$12,088	\$18,238	60%	18%	51%
27100 Student Transportation; Vehicle Operation	\$331,425	\$394,878	\$412,415	\$398,645	20%	1%	-3%
27200 Student Transportation; Monitoring Services	\$2,034	\$2,642	\$1,185	\$400	-80%	-85%	-66%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$283,084	\$345,615	\$436,416	\$410,765	45%	19%	-6%
27400 Student Transportation; Purchase of School Buses	\$221,103	\$0	\$468,438	\$272,210	23%	N/A	-42%
27500 Student Transportation; Insurance on Buses	\$44,825	\$28,626	\$32,389	\$30,033	-33%	5%	-7%
27700 Student Transportation; Contracted Transportation Services	\$0	\$0	\$6,242	\$0	N/A	N/A	-100%
27900 Student Transportation; Other Student Transportation Services	\$7,255	\$4,940	\$5,007	\$4,754	-34%	-4%	-5%
31100 Food Services Operations; Service Area Direction	\$95,066	\$124,954	\$94,096	\$88,261	-7%	-29%	-6%
31200 Food Services Operations; Food Preparation and Dispensing	\$212,302	\$227,388	\$248,797	\$260,298	23%	14%	5%
31400 Food Services Operations; Food Purchases	\$310,330	\$325,995	\$329,786	\$308,657	-1%	-5%	-6%
31900 Other Food Services	\$848	\$1,566	\$3,325	\$4,350	413%	178%	31%
Overhead and Operational Total	\$3,594,175	\$4,002,388	\$4,591,946	\$4,368,101	22%	9%	-5%
Nonoperational							
33100 Community Service Operations; Direction of Community Services	\$9,603	\$0	\$2,251	\$100	-99%	N/A	-96%
33300 Civic Services	\$0	\$0	\$0	\$1,445	N/A	N/A	N/A
33400 Athletic Coaches	\$131,476	\$202,897	\$188,647	\$192,323	46%	-5%	2%
33910 High School Band Uniforms	\$0	\$35	\$0	\$0	N/A	-100%	N/A
33950 Step Ahead	\$743	\$1,782	\$0	\$0	-100%	-100%	N/A
43000 Facilities Acquisition and Construction; Professional Services	\$172,998	\$28,692	\$25,421	\$839,038	385%	> 500%	> 500%
45100 Building Acquisition, Construction and Improvement; Building Acquisition, Construction and Im	\$2,308,584	\$734,285	\$160,583	\$723,310	-69%	-1%	350%
45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$495,669	\$0	\$0	\$0	-100%	N/A	N/A

School Corporation Expenditures by Expenditure Type
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Whitko Community School Corp (4455)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$3,846	\$3,175	\$0	\$0	-100%	-100%	N/A
46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$48,274	\$23,557	\$24,942	\$143,689	198%	> 500%	476%
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$383,332	\$314,177	\$334,892	\$420,802	10%	34%	26%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$11,734	\$39,712	\$0	\$0	-100%	-100%	N/A
51100 Debt Services; Principal on Debt; Bonds	\$95,269	\$95,269	\$624,982	\$1,020,561	> 500%	> 500%	63%
52200 Debt Services; Interest on Debt; Temporary Loans	\$71,788	\$95,119	\$5,935	\$5,754	-92%	-94%	-3%
53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,338,255	\$2,439,151	\$2,755,069	\$2,470,650	85%	1%	-10%
54200 Common School Fund; Principal	\$83,000	\$0	\$0	\$0	-100%	N/A	N/A
60700 Nonprogramed Charges; Scholarships	\$100	\$100	\$0	\$100	0%	0%	N/A
Nonoperational Total	\$5,154,673	\$3,977,951	\$4,122,721	\$5,817,771	13%	46%	41%
Prorated By Fund							
26491 2007 Account Code - PERF	\$53,435	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$654,233	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$44,564	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$1,932,450	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$12,807	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$78,870	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$2,776,359	\$0	\$0	\$0	N/A	N/A	N/A